

election can they allow for the exemption it would be granted?

SENATOR CHAMBERS: Yes, for the livestock.

SENATOR HALL: For the livestock, okay, thank you.

SENATOR CHAMBERS: But if you want to amend it somehow, I'll work with you.

SENATOR HALL: I know you will, and I appreciate that. And I may take you up on that, because I was listening to Senator Wehrbein's discussion of the terminology of livestock. Senator Wehrbein, would you respond to a question?

SENATOR CROSBY: Senator Wehrbein.

SENATOR WEHRBEIN: Yes.

SENATOR HALL: Senator Wehrbein, what is the definition of livestock, because I buy the argument, to a certain extent, that there are other animals that are raised for profit that we don't tax presently, or do we, I guess that's the...

SENATOR WEHRBEIN: Well, I would say any, I don't know what...the definition of livestock would be an animal, a living animal. I don't know what the...but any...any...anything, I don't know even what the Department of Revenue, you ought to know that, too, whether dogs and cats, but anything that's commercially produced...raised for a commercial purpose I would say, and that's why I included the...that has breeding animals, which would fall under our definition now of breeding animals that are purchased...

SENATOR HALL: Um-huh.

SENATOR WEHRBEIN: ...would fall under what we tax as personal property today. And that's why I brought in the emus, and the ostriches, and the chinchillas, and the mink,...

SENATOR HALL: Right.

SENATOR WEHRBEIN: ...as well as cows and sows, and mares. I should say I assume the horse industry gets affected, too.

SENATOR HALL: Well, I just...and the reason I raise that